



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

Carnahan Courthouse Building
1114 Market St., Room 608
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

Memorandum

To: Patrick Brennan, Department of Human Services
From: Dwayne Crandall, Internal Audit Supervisor *DC*
Date: 5/19/2005
Re: A-133 Audit Review Response – Washington University

A review of the attached A-133 Audit dated September 9, 2004 for the above agency was conducted by this office on May 17, 2005.

Program Title	Federal CFDA#	Grant #	Expenditures	Major Program
Appendix A—Research & Development and Research Training Sub-agreements Department of Health & Human Services— Administration on Aging St. Louis Area Agency on Aging	93.052	TMP1952 *	\$15,628	Clustered as part of a major program

There were no deficiencies noted or items of concern identified by our office regarding the report. Unqualified opinions were rendered on both the general purpose financial statements as well as the report issued on compliance for major programs. There were four findings required to be reported by OMB Circular A-133. None of these findings pertained to the grants passed through the DHS. The University is qualified as a low risk auditee under section __.530 of OMB Circular A-133. City of St Louis records show the University received \$9,676 in pass-through federal funds whereas the University Schedule--Appendix A show \$15,628. Although this is immaterial, we encourage you to resolve the difference. **We recommend you accept this A-133 Audit report.**

* It appears an accounting fund number was used in lieu of the actual grant number, which remained undetermined by us.

If you have any questions concerning the above, please contact me at 613-7257.

cc: Mohammad H. Adil